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**IRISH BEACH WATER DISTRICT MEETING PACKET**  
March 9, 2024

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**NOTICE OF THE REGULAR MEETING OF THE IRISH BEACH WATER DISTRICT
BOARD OF DIRECTORS
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, March 9, 2024, 10:00 A.M.**

PLEASE NOTE: The March 9, 2024, regular bi-monthly meeting of the Irish Beach Water District Board of Directors will be held via ZOOM teleconferencing and in person meeting at Firehouse. Irish Beach Water District directors/employees will be emailed an invitation to the meeting with a link to log-in to the meeting. The Meeting Packet can be accessed at www.IBWD.org.

Join Zoom Meeting

<https://us02web.zoom.us/j/86079003885?pwd=MlMlVnBHNk9xaFJWYTV1ZTA0SkIxUT09>

Meeting ID: 860 7900 3885

Passcode: 825656

Dial by your location

+1 669 900 9128 US (San Jose)

Find your local number: <https://us02web.zoom.us/u/kdMQxRqpJO>

Agenda

- A. CALL TO ORDER AND ROLL CALL OF BOARD MEMBERS.** (ISRAEL).
- B. PUBLIC INPUT:** PUBLIC COMMENTS, *INCLUDING TOPICS ON THE AGENDA*. A MAXIMUM OF FIVE (5) MINUTES ALLOWED FOR EACH PRESENTATION. (ISRAEL)
- C. OLD BUSINESS:**
 - A. DISCUSSION AND OR ACTION:** BUDGET COMMITTEE UPDATE REVIEW OF FISCAL YEAR 2023/2024 LINE-ITEM BUDGETED V. ACTUALS. (MURRAY, OTTOBONI)
 - B. DISCUSSION AND OR ACTION:** REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF RESOLUTION 2024-2 – DOCUMENTING THE APPROVAL OF THE FISCAL YEAR 2023-24 OPERATING BUDGET FOR WATER. (MURRAY, OTTOBONI)
 - C. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE – BOARD CONSIDERATION OF RESOLUTION 2024-3 – DOCUMENTING THE APPROVAL OF REINSTATEMENT OF THE 2002 CAPITAL REPLACEMENT PORTION OF THE DISTRICT-WIDE CAPITAL IMPROVEMENT ASSESSMENT. (ACKER, HACKETT, OTTOBONI)
 - D. DISCUSSION AND OR ACTION** SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT. (ACKER, FORBES, HACKETT, MURRAY)
- D. NEW BUSINESS:**
 - A. DISCUSSION AND OR ACTION:** REPORT FROM THE LITIGATION COMMITTEE – STATUS OF WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867. (EMRICK, HOHOS, ISRAEL)

E. COMMUNICATIONS AND CORRESPONDENCE. (ISRAEL)

F. CONSENT CALENDAR:

- A. TREASURER'S REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT.
- D. APPROVAL OF MINUTES: JANUARY 9, 2024 REGULAR MEETING AND FEBRUARY 24, 2024 SPECIAL MEETING.

G. EXECUTIVE (CLOSED) SESSION.

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; First District Court of Appeal No. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273

H. ADJOURNMENT. (ISRAEL)

ASSISTANCE WILL BE PROVIDED TO DISABLED PERSONS WHO REQUIRE IT TO PARTICIPATE IN THE MEETING. PER GOVERNMENT CODE SECTIONS §54950-54963.

PUBLIC RECORDS ARE AVAILABLE PER CALIFORNIA PUBLIC RECORDS ACT GOVERNMENT CODE §6250-6276.48, UNLESS THEY ARE EXEMPT UNDER PUBLIC RECORDS ACT §54957.5.

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**PUBLIC INPUT**  
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**OLD BUSINESS: A. DISCUSSION AND OR ACTION: BUDGET COMMITTEE UPDATE REVIEW OF FISCAL YEAR  
 2023/2024 LINE- ITEM BUDGETED V. ACTUALS.**  
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Irish Beach Water District

Profit and Loss

negative =
under budget
positive =
over budget

**October 1, 2023 - March 1, 2024
 Accrual Basis**

		Comments	Budget to Date 42% of Year	Difference
Income				
411.000 Water Sales	22,698	estimated through 2/29 accrued	21,860	839
421.000 Water Services	110,193	through 2/29	112,303	(2,110)
421.500 Water Services - Other	(3,539)		-	(3,539)
Income	129,353		134,413	(5,059)
Expenses				
500.000 Operating Expenses				
510.000 Source of Supply	2,242		4,831	(2,589)
530.000 Water Treatment	14,996		18,407	(3,411)
540.000 Transmission & Distribution	13,277		19,364	(6,087)
550.000 Customer Accounts	1,963		3,165	(1,202)
500.000 Operating Expenses	32,478		45,767	(13,289)
560.000 Administrative & General				
561.000 Salaries	18,044		12,868	5,176
562.000 Office Supplies & Other Expense	9,534		10,418	(883)
			-	-
563.100 Legal Attorney	22,903		27,068	(4,166)
563.200 Auditor contract	8,900		3,706	5,194
563.300 Accounting Consultant	342		1,458	(1,116)
		accrued		
563.400 Engineering	25,000	estimated	25,736	(736)
563.000 Contractual Services	57,145		57,968	(824)
		accrued		
564.000 Property Ins, Injuries & Damage	7,800	through 2/29	7,814	(14)
565.000 Employee Retirement & Benefits	10,529		6,480	4,049
569.000 Other Administrative Expenses	120		-	-
560.000 Administrative & General	103,172		95,547	7,625
			-	-
570.000 Other Operating Expenses	2,014		1,978	36
590.000 Non-Operating Expenses	145		3,040	(2,895)
			-	-
Expenses	137,809		146,332	(8,523)
Net Income	(8,455)		(11,919)	3,464

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**OLD BUSINESS: B. DISCUSSION AND OR ACTION: REPORT FROM THE BUDGET COMMITTEE – BOARD CONSIDERATION OF RESOLUTION 2024-2 – DOCUMENTING THE APPROVAL OF THE FISCAL YEAR 2023-24 OPERATING BUDGET FOR WATER.**

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SUMMARY OF MARCH REVISION OF PROPOSED 2023-24 BUDGET

IRISH BEACH WATER DISTRICT
March 9, 2024

	PROPOSED BUDGET PRESENTED Jul-23	PROPOSED BUDGET PRESENTED Sep-23	PROPOSED BUDGET PRESENTED Nov-23	PROPOSED BUDGET PRESENTED Mar-23	
INCOME					
OPERATING INCOME					
Residential Water Sales	\$ 58,235	\$ 51,875	\$ 52,492	\$ 43,990	\$ (8,502)
Availability Charges	\$269,653	\$269,675	\$ 269,675	\$ 269,675	
Meter Connections	\$ 600	\$ 600	\$ 600	\$ 600	
Grant Reimbursement				\$ 63,929	\$ 63,929
	<u>\$328,488</u>	<u>\$322,150</u>	<u>\$ 322,767</u>	<u>\$ 378,194</u>	
EXPENSES					
OPERATING EXPENSES					
Source of Supply	\$ 9,387	\$ 10,500	\$ 11,600	\$ 11,600	
Water Treatment	\$ 45,275	\$ 37,000	\$ 44,200	\$ 44,200	
Transmission and Distribution	\$ 38,694	\$ 34,200	\$ 46,500	\$ 46,500	
Customer Accounts	\$ 22,197	\$ 6,100	\$ 7,600	\$ 7,600	
Admin & General	\$166,257	\$230,112	\$ 229,438	\$ 229,438	
Other	\$ 4,378	\$ 4,750	\$ 4,750	\$ 4,750	
Non-Operating Expenses	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ 28,147</u>	\$ 20,847
	<u>\$293,488</u>	<u>\$329,962</u>	<u>\$ 351,388</u>	<u>\$ 372,235</u>	\$ 20,847
Net Revenues Designated for Reserves	<u>34400</u>	<u>\$ (7,811)</u>	<u>\$ (28,621)</u>	<u>\$ 5,959</u>	\$ - \$ 34,581

Differences between Nov 2023 Proposed Budget and Mar 2023 Proposed Budget

- Reduce expected water usage to match 22-23
- Use remaining grant reimbursement to fund operations
- Spread repayment of \$59,000 cash flow loan to >40 across 2 years

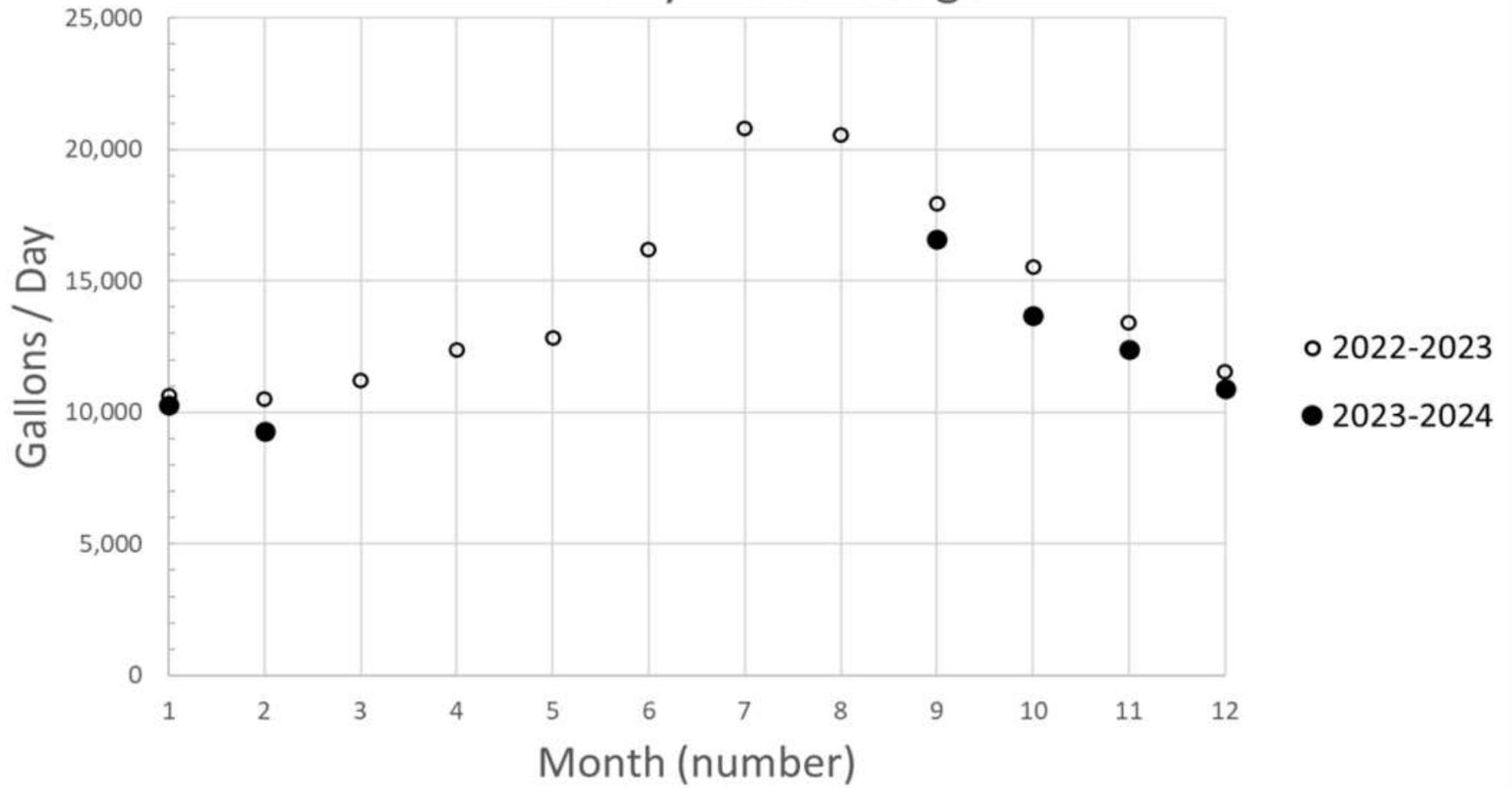
Differences between Sept 2023 Proposed Budget and Nov 2023 Proposed Budget

- Operating expenses, except G&A were updated using an inflation adjusted 5 year average
- Added \$40,000 for litigation settlement costs
- Additional \$500 for cell phone
- Additional \$2,000 for internet services not previously captured
- Labor costs adjusted to reflect 5 year inflation adjusted average
- Labor costs reflect a 3% COLA increase and 3% uncertainty

Differences between July 2023 Proposed Budget and September 2023 Proposed Budget

- Reduction of usage revenues due to lower than projected water usage.
- Re-allocation of labor for water production to align with historical expenditures
- Increase in G&A related to inclusion of proposition 218 engineering report cost not previously captured
- Increase in G&A related to align General Counsel to historical costs and addition of forensic accounting consultant
- Net labor costs slightly lower; labor costs in September proposal include a 3% safety margin and upward rounding
- Other minor additions e.g. addition of a Water Department cell phone.

Monthly Water Usage



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT															
2	FISCAL YEAR 2023-2024							PROPOSED BUDGET November 11, 2023								
3																
4																
5	Budget Summary															
6	Income															
7	Operating Income			\$	313,665											
8	Water Sales Residential-Water Usage		\$	43,990	estimated											
9	Availability Charges		\$	269,675												
10	Meter Connections		\$	600												
11	Non-Operating Income		\$	63,929	Grant reimbursement											
12	Total Income		\$	377,594												
13																
14	Expenses															
15	Operating Expenses		\$	344,088												
16	Source of Supply		\$	11,600												
17	Water Treatment		\$	44,200												
18	Transmission and Distribution		\$	46,500												
19	Customer Accounts		\$	7,600												
20	Administrative & General		\$	229,438												
21	Other Operating Expenses		\$	4,750												
22	Non- Operating Expenses		\$	28,147												
23	Total Expenses		\$	372,235												
24																
25	Net Revenues To / From Reserves				\$	5,359	Historical Usage (hundreds of gallons)		\$	2,015	\$	71,798	\$	95		
26								\$	2,016	\$	58,547	\$	77			
27								\$	2,017	\$	60,975	\$	81			
28	Operating Revenues Assumptions							\$	2,018	\$	60,404	\$	80			
29								\$	2,019	\$	63,243	\$	84			
30	Total Number of Users as of 9/30/22					207		\$	2,020	\$	82,160	\$	109			
31	100s of Gallons used in District per year (Fiscal year)					53000		\$	2,021	\$	77,026	\$	102			
32	Usage Charge					0.83 Per 100 Gallons		\$	2,022	\$	64,114	\$	85			
33	Availability Charge					108.56 Per Month		\$	2,023	\$	52,556	\$	70			
34						217.13 Per Billing										
35																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT														
2	FISCAL YEAR 2023-2024							PROPOSED BUDGET November 11, 2023							
3															
36	Income (1)														
37															
38															
39															
40															
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	Sub-item	Item	Sub-Total	Total	Comments
410.000 Operating Revenues				\$ 314,265	
411.100	Water Sales Residential-Water Usage	\$ 43,990			Based on 2022-2023 Usage
421.300	Availability Charges	\$ 269,675			
421.510	Meter Connections	\$ 600			
490.000 Non-Operating Revenues				\$ 63,929	
491.000	Leases (2)				
492.000	Interest				
492.100	Interest - Checking/Operations Cash Account		\$ -		
492.200	Interest - Operating Reserves		\$ -		
492.300	Interest - <40yr Assets Capital Replacement Reserve		\$ -		
492.400	Interest - 40yr Assets Capital Replacement Reserve		\$ -		
492.500	Interest - System Wide Capital Improvements Account		\$ -		
492.600	Interest - (AWDF) Account		\$ -		
493.350	Property Assessment-Current				
498.000	Other Non-Operating Revenue			\$ 63,929	
498.100	Grant Income	\$ 63,929			
498.110	Copies				
498.310	Other Refunds				
498.400	Reimbursements From IBVFD				

	UC = Usage Charge	AC = Availability Charge
Total	\$ 43,775	\$ 328,460

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT														
FISCAL YEAR 2023-2024 PROPOSED BUDGET November 11, 2023														
Expenses (1)														
500.000 Operating Expenses														
510.000 Source of Supply														
511.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)														
511.100 Labor for the Operating of Equipment, Maintaining Associated Logs and Records, Patrolling Irish Creek, Brush Cutting, etc.														
511.200 Equipment & Supplies for Operation of Equipment														
512.000 Labor & Materials for Maintenance (Maintenance-Structures & Improvements)														
512.100 Labor for Maintenance & Repair of Installed Items														
512.200 Equipment & Supplies for Maintenance & Repair of Installed Items														
513.000 Power Purchased for Source of Supply (Electric)														
530.000 Water Treatment														
531.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)														
531.100 Labor for Water Treatment Activities, Operating Equipment, Maintaining Associated Logs and Records														
531.200 Equipment & Supplies for Operation of Equipment														
531.500 Water Eye / Satellite Paging														
531.300 Analytical Testing														
531.400 Chemicals and Filtering Supplies														
532.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)														
532.100 Labor for Maintenance & Repair of Installed Items														
532.200 Equipment & Supplies for Maintenance & Repair of Installed Items														
533.000 Power Purchased for Treatment (Electric)														
540.000 Transmission and Distribution														
541.000 Labor & Materials For Operating Installed Equip. (Supervision & Labor & Expense)														
541.100 Labor for Transmission Activities, Operating Equipment, Maintaining Associated Logs and Records, Patrolling Distribution System, Brush Cutting, etc.														
541.200 Equipment & Supplies for Operation of Installed Items														
542.000 Labor and Materials for Maintenance (Maintenance-Structures & Improvements)														
542.100 Labor for Maintenance & Repair of Installed Items														
542.200 Equipment & Supplies Maintenance & Repair of Installed Items														
542.250 Outside Labor/Equipment														
543.000 Power Purchased for Transmission and Distribution (Electric)														
544.000 Telephone for Distribution														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O			
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT																	
2	FISCAL YEAR 2023-2024							PROPOSED BUDGET November 11, 2023										
3																		
104												Sub-item	Item	Sub-Total	Total			
105	550.000 Customer Accounts													\$	7,600			
106	551.000 Labor, Matrerials, and other Expenses for Customer Accounting and Collection													\$	7,600			
107				551.100	Labor for Billing			\$	5,100				50% UC & 50% AC	\$	2,550	\$	2,550	
108				551.200	Labor for Meter Reading			\$	2,400				UC	\$	2,400			
109				551.300	Meter Intallations			\$	100				AC		\$	100		
110					551.310	Labor for meter installations		\$	100									
111					551.320	Meters and other Materials												
112																		
113																		
114												Sub-item	Item	Sub-Total	Total			
115	560.000 Administrative & General													\$	229,438			
116	561.000 Salaries													\$	30,900	AC	\$	30,900
117	562.000 Office Supplies & Other Expenses													\$	25,016	AC	\$	25,016
118				562.010	Office Maintenance & Supplies			\$	2,500									
119				562.020	Administrative Services (12)			\$	1,900									
120				562.030	Outside copy work			\$	250									
121				562.040	Postage			\$	1,200									
122				562.050	Software			\$	4,500									
123				562.060	Licenses and Permits			\$	4,000									
124				562.070	Memberships/Dues/Annual Fees			\$	4,566									
125					Calif Rural Water			\$	774									
126					Calif Special Distriets			\$	593									
127					State Water Resources Control Board			\$	593									
128					Department of Health Services			\$	1,207									
129					LAFCO			\$	727									
130					State Bd of Equilization			\$	671									
131				562.080	Training				\$	1,000								
132				562.090	Advertising/noticing in paper				\$	-								
133				562.100	Election				\$	-								
134				562.110	Port-A-Potty/Garbage				\$	1,600								
135				562.120	Office Equipment(<\$500)				\$	-								
136				562.140	Telephone-Administrative				\$	1,500						district cell phone		
137				562.150	Legal Fees and Expenses													
138				562.160	Internet				\$	2,000						Internet, Phone		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
1	WATER BUDGET FOR THE IRISH BEACH WATER DISTRICT															
2	FISCAL YEAR 2023-2024 PROPOSED BUDGET November 11, 2023															
3																
139	563.000 Contractual Services										\$ 139,200					\$ 139,200
140		563.100	Legal Attorney					\$ 65,000						AC		
141			563-110 Legal - General Counsel			\$ 15,000										
142			563-120 Legal - Litigation			\$ 50,000										
143		563.200	Auditor Contract					\$ 8,900								
144		563.300	Accounting Consultant					\$ 3,500					Forensic Accounting,			
145		563.400	Engineering					\$ 61,800					218 Engineering & Pipeline mapping			
146	564.000 Property Insurance, Injuries and Damages										\$ 18,763				\$ 18,763	
147		564.100	Ins.- General/Liability					\$ 15,000						AC		
148		564.200	Workman's Comp.					\$ 3,638			\$ -					
149			564.210 Workman's Comp Water			\$ 3,199										
150			564.220 Workman's Comp Directors			\$ 129										
151			564.230 Workman's Comp Admin			\$ 310										
152		564.400	Insurance - Bonded					\$ 125								
153	565.000 Employee Retirement and Benefits										\$ 15,560				\$ 15,560	
154		565.200	Vacation & Sick Leave					\$ 5,000						AC		
155		565.100	Payroll Taxes					\$ 10,560								
156			565.110 FICA			\$ 7,800										
157			565.120 Medicare			\$ 1,500										
158			565.130 Training Tax			\$ 70										
159			565.140 UI Contributions			\$ 1,190										
160																
161																
162	569.000 Other Administrative Expenses															
163							Sub-item	Item		Sub-Total	Total					
164	570.000 Other Operating Expenses										\$ 4,750					
165			Taxes											AC	\$ -	
166		573.000	Other Operating Expenses					\$ 4,750								
167			573.100 Vehicle Operation for Operations			\$ 4,500								50% UC & 50% AC	\$ 2,375	
168			573.200 Misc Expenses			\$ 250								AC	\$ 2,375	
169																
170																
171																
172	590.000 Non-Operating Expenses										\$ 28,147					
173		591	Interest, Long Term Debt													
174			591.2 Loan Repayment Funded From Operations (Connected Users-) AC					\$ 28,147						AC	\$ 28,147	
175			591.21 Interest			\$ 1,325										
176			214.2 Principal			\$26,822										
177			2017 Loan to Operating			\$7,155										
178			2023 Bridge Loan			\$19,667										
179																
180		594	Other Non-Operating Expenses													
181			594.1 Mendocino County Assessment Collection Fee (2%)											AC	\$ -	
182																
183																

Resolution Number 2024-2

Resolution of the Board of the Irish Beach Water District Documenting The Approval of the District's FY2023-2024 Operating Budgets for Water

WHEREAS, the Irish Beach Water District income requirements are stated in the annual budget and income is derived by water rates and the District-Wide Capital Improvement Assessment. Since the budget varies each year depending on anticipated expenses, capital projects, and reserve goals, the water rates must be adjusted to meet the needs of the budget.

1. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District approves the FY 2023-2024 Water District Budget as attachments to this resolution titled "Cash Flow Water Budget for the Irish Beach Water District – October 1, 2023 through September 30, 2024".

2. NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the water rates, as stated below and on the attached "Cash Flow Water Budget For the Irish Beach Water District – October 1, 2023 through September 30, 2024 are responsive to and in support of the needs of the Water District and are approved for the FY 2023-2024. The **Availability Charge** and the **Usage Rate** will remain unchanged.

Water Rate Calculation

	<u>Basis</u>	
Total Number of Connected Users as of 9/30/2023		207
100s of Gallons used in District per year		53,000
Total Budget Expenses Chargeable to Usage		\$43,775
Total Budget Expenses Chargeable to Availability and Reserves		\$314,265
Total Billing Periods in Year		6

Rate Calculation

Usage Rate/100 Gallons	\$0.83
Availability Charge/ 1 month	\$108.56
Availability Charge/ 2 months	\$217.13

3. BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District will review water rates annually in conjunction with the annual budget and make adjustments to water rates as required to assure that water rates accurately reflect the needs of the approved budget including consideration, if appropriate, of an annual inflationary adjustment tied to the Consumer Price Index as of January of each succeeding year with the maximum annual adjustment not to exceed 3%.

The foregoing Resolution No. 2024-2 was considered and adopted as amended by the Directors of the Irish Beach Water District at their meeting held March 9, 2024 by the following vote:

Ayes: _____ Noes: _____
+ Abstain: _____ Absent: _____

Dated _____

Attest: _____
Board Secretary
Heather Hackett

President
Susan Israel

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**OLD BUSINESS: C. DISCUSSION AND OR ACTION:** REPORT FROM THE PROP 218 COMMITTEE – BOARD  
CONSIDERATION OF RESOLUTION 2024-3 – DOCUMENTING THE APPROVAL OF REINSTATEMENT OF THE 2002  
CAPITAL REPLACEMENT PORTION OF THE DISTRICT-WIDE CAPITAL IMPROVEMENT ASSESSMENT.  
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Board Update: Proposition 218 Assessments

- Considering Reinstatement of the 2002 Parcel Owner Approved Capital Replacement Assessment
- Prioritizing Capital Replacement Projects Using 2002 Assessment Funds
- Updating Preliminary Project List for the 2024 Assessment

Next Steps for the 2002 Capital Replacement Fund & Assessments:

- In 2017, the District suspended collection of the Assessment approved by parcel owners pending the outcome of litigation.
 - In 2021, the Appeals Court reversed the Trial Court judgment as to the Capital Replacement Assessment and directed that judgment be entered in favor of the District.
 - On 02/26/2024, the Trial Court issued a final judgement, which incorporated the Appeals Court decision.
- The District may now use Capital Replacement funds to:
 - Complete facility improvement projects; and
 - The Board may reinstate the Capital Replacement portion of the Assessment to replenish this fund up to a cap equivalent to 10% of the total value of the District's fixed assets.

In 2002, Bartle Wells Associates Identified 460 Parcels to be Assessed for Capital Replacements.

- Since that time, several parcel-owners who owned two or more parcels have merged their property into a single parcel.
- In addition, the use type of other parcels were reclassified so that some are no longer subject to the Assessment, while others are now part of the assessment.
- The District will validate the list of parcels before sending the request to reinstate the Assessment to the County. A review of parcels will be completed annually, with changes submitted to the County as necessary.
- A special assessment will be added to the property tax bill for each parcel included in the list sent to the County.
 - Parcels that have been merged into a single Assessor's Parcel Number (APN) will be billed a fraction (e.g., $1/460^{\text{th}}$) of the total annual assessment divided by the number of parcels subject to assessment.
 - Those who own multiple parcels (not merged into one) will be billed a fraction (e.g., $1/460^{\text{th}}$) of the total annual assessment for each parcel.

The 2002 Parcel-Owner Approved Capital Replacement Assessment Was Set at \$17,500 & Adjusted Annually for Inflation

- Parcel-Owners Approved the Capital Replacement Assessment on 09/14/2002.
- After suspending the Assessment while awaiting the outcome of pending litigation, the Board may reinstitute Assessments beginning with the 2024/2025 tax year.
- If reinstated in 2024/2025, the annual assessment will be approximately \$32,000, or around \$71 per parcel. The total assessment and individual parcel assessments are subject to an annual adjustment:
 - The annual adjustment is tied to the annual change in the Engineering News Record Construction Cost Index 20 cities average (ENR-CCI) as of January of each succeeding year, with the maximum annual adjustment not to exceed 3%.
- The Capital Replacement portion of the Assessment was designed to continue until the fund reaches a cap equivalent to 10% of the total value of the District's fixed assets.
 - This cap is adjusted annually for inflation, and the collection of the Assessment is suspended each time the cap is reached until such time that funds are spent on projects, then reinstated once more.
- The 2002 Capital Replacement Fund currently has a balance of \$101,000.

The 2002 Capital Replacement Fund Covers the Cost of Replacing Some of the District's Fixed Assets

Bartle Wells 2002 Assessment Engineering Report Appendix A

Quantity	Description (1)	Acquisition Date, FY	Original Cost, \$	Estimated Useful Life	Replacement Cost (2)
1,270 LF	6" A.C. Pipeline (Unit I)	1965	\$21,437	40	\$136,000
4,310 LF	4" A.C. Pipeline (Unit I)	1965	Inc. Above	40	
1,810 LF	2" A.C. Pipeline (Unit I)	1965	Inc. Above	40	
280 LF	1-1/2" A.C. Pipeline (Unit I)	1965	Inc. Above	40	
108 Ea.	Connections - Saddle, corp stop & curb stop (Unit I)	1965	Inc. Above	40	
16 Ea.	Valves (Unit I)	1965	Inc. Above	40	
8 Ea.	4" Fire Hydrants (Unit I)	1965	Inc. Above	40	
2,600 LF	6" A.C. Pipeline (Unit II)	1965	\$21,437	40	\$136,000
1,880 LF	4" A.C. Pipeline (Unit II)	1965	Inc. Above	40	
300 LF	2" A.C. Pipeline (Unit II)	1965	Inc. Above	40	
75 Ea.	Connections - Saddle, corp stop & curb stop (Unit II)	1965	Inc. Above	40	
14 Ea.	Valves (Unit II)	1965	Inc. Above	40	
4 Ea.	4" Fire Hydrants (Unit II)	1965	Inc. Above	40	
2,580 LF	6" A.C. Pipeline (Unit III)	1967	\$21,437	40	\$123,000
2,540 LF	4" A.C. Pipeline (Unit III)	1967	Inc. Above	40	
72 Ea.	Connections - Saddle, corp stop & curb stop (Unit III)	1967	Inc. Above	40	
6 Ea.	Valves (Unit III)	1967	Inc. Above	40	
4 Ea.	4" Fire Hydrants (Unit III)	1967	Inc. Above	40	
2,900 LF	6" A.C. Pipeline (Unit IV)	1969	\$21,437	40	\$103,000
800 LF	4" A.C. Pipeline (Unit IV)	1969	Inc. Above	40	
86 Ea.	Connections - Saddle, corp stop & curb stop (Unit IV)	1969	Inc. Above	40	
10 Ea.	Valves (Unit IV)	1969	Inc. Above	40	
5 Ea.	4" Fire Hydrants (Unit IV)	1969	Inc. Above	40	
370 LF	6" A.C. Pipeline (Unit V)	1978	\$60,000	40	\$131,000
900 LF	4" A.C. Pipeline (Unit V)	1978	Inc. Above	40	
600 LF	2" A.C. Pipeline (Unit V)	1978	Inc. Above	40	
17 Ea.	Connections - Saddle, corp stop & curb stop (Unit V)	1978	Inc. Above	40	
2 Ea.	Valves (Unit V)	1978	Inc. Above	40	
2 Ea.	Fire Hydrants (Unit V)	1978	Inc. Above	40	
3,500 LF	6" PVC Pipeline (Unit VII, VIIA, & VIII)	1978	Inc. Above	40	
1,200 LF	3" PVC Pipeline (Unit VII, VIIA, & VIII)	1978	Inc. Above	40	
58 Ea.	Connections - Saddle, corp stop & curb stop (Unit VII-VIII)	1978	Inc. Above	40	
14 Ea.	Valves (Unit VII, VIIA, & VIII)	1978	Inc. Above	40	
8 Ea.	4" Fire Hydrants (Unit VII, VIIA, & VIII)	1978	Inc. Above	40	
1,020 LF	6" A.C. Pipeline (Ties Unit III to Unit VII)	1978	\$32,000	40	\$70,000
1,000 LF	6" Pipeline (Unit VIII)	1978	\$6,000	40	\$13,000
300 LF	3" Pipeline (Unit VIII)	1978	Inc. Above		
Note	Connections - Included in Item 82 above	1978			
1,000 LF	2" Pipeline Witch Well (Unit VIII)	1979	\$32,000	40	\$64,000
1 Lot	Electrical for above	1979	\$3,200	40	\$6,000
1 Lot	Upper Catchment - Dam, Rockfill, Etc. C.O.	1983	\$33,217	40	\$51,000
600 LF	6" PVC Pipeline	1983	\$20,000	40	\$31,000
1 Ea.	10,000 Gal. Concrete A.G. Tank	1983	\$13,000	40	\$20,000
5 Ea.	Valves	1983	\$2,500	40	\$4,000
1 Lot	Lower Catchment - Dam, Rockfill, Etc.	1983	\$21,211	40	\$32,000
1,950 LF	2-1/2" PVC Pipeline	1983	\$51,000	40	\$78,000
1 Ea.	Valve	1983	\$350	40	\$1,000
1 Lot	Electrical	1983	\$7,256	40	\$12,000
500 LF	6" C900 Pipeline (Forrest View Loop)	2000	\$24,680	40	\$25,000
1 Lot	Diversion @ Tank T1 - 2 Pumps, Piping, & Electrical	1974	\$11,953	50	\$36,000
Note	Contracted by Lin Ford				
1 Ea.	Unit IX Water System	1989	\$185,000	40	\$248,000
1,289 LF	3" PVC Cl. 200 Pipeline - Tank T5 to Tank T4 - Unit IX	1989	Inc. Above		
3 Ea.	3" Valves Unit IX	1989	Inc. Above		
1 Ea.	125,000 Concrete Tank - Alta Mesa - Unit IX	1989	Inc. Above		
1 Lot	3 HP Pump, Probe & Controls - Unit IX	1989	Inc. Above		
1 Ea.	6" Gate Valve - Unit IX	1989	Inc. Above		
3,010 LF	6" Pipeline - Upper Alta Mesa Inc Connections, Unit IX	1989	Inc. Above		
5 Ea.	6" Fire Hydrants - Alta Mesa, Unit IX	1989	Inc. Above		
1,400 LF	3" Pipeline, Sch. 80 - From Lot 3 to Tank T3, Unit IX	1989	Inc. Above		
350 LF	Water Service Road Crossings, Unit IX	1989	Inc. Above		
1 Lot	Pump Station C - 10 HP Pump, Controls, Etc. Unit IX	1989	Inc. Above	Alta Mesa	
44 Ea.	Connections - A saddle, corp stop & curb stop (Unit IX & IX)	1989	Inc. Above		
1 Lot	Pressure Station G - Unit IX	1989	\$2,800	40	\$4,000
1 Lot	Water Treatment Control Building 20' X 20'	1985	\$8,895	40	\$13,000
1 Lot	Diatomaceous Earth Filter System - Contract	2002	\$60,000	40	\$60,000

The District's Current List of Capital Improvement Projects Includes Several of the Facilities Included in Appendix A of the 2002 Bartle Wells Engineering Report

Bartle Wells 2002 Assessment Engineering Report Appendix A					Cross-referenced to 2024 (purple text) Prop. 218 Project List				
Quantity	Description (1)	Acquisition Date, FY	Original Cost, \$	Estimated Useful Life	Replacement Cost (2)	Fixed Asset Ref. No.	Quantity	Description	Notes
2,540 LF	4" A.C. Pipeline (Unit III)	1967	Inc. Above	40		15	2,540 LF	4" A.C. Pipeline (Unit III)	Replace 1,347 LF Cypress Point 4" transite - two major blow-outs
3,500 LF	6" PVC Pipeline (Unit VII, VIIA, & VIII)	1978	Inc. Above	40		33	670 LF	6" 200 PSI PVC Pipeline (Unit VII, VIIA, & VIII)	O'Rorey's loop replacement, across Pomo Creek to Pump Station A at the bottom of Hillcrest
						34	820 LF	6" 200 PSI PVC Pipeline (Unit VII)	to O'Rorey's Tee to Pomo Lake Dr. sub-feed from - buried with high voltage lines
						35	1327 LF	6" 200 PSI PVC Pipeline (Unit VII)	Pipeline, valves & connections: U5 to Hunolt - thin wall glue joint PVC through open space field.
1 Ea.	10,000 Gal. Concrete A.G. Tank	1983	\$13,000	40	\$20,000	54	1 Ea.	Tank 0 - 10,000 Gal. Concrete A.G. Tank	cracks concrete roof has limited strength. Needs 10,000 gal replacement tank
1,400 LF	3" Pipeline, Sch. 80 - From Lot 3 to Tank T3, Unit IX	1989	Inc. Above			77	1,200 LF	From Lot 3 to Tank T3, Unit IX	of pipeline replaced in Alta Mesa repaving project in ref. #78 - remaining pipeline is leaking

If the Board Reinstates the 2002 Capital Replacement Assessment, These 5 Projects Could be Completed over a Period of Approximately 20 Years:

2002 Capital Replacement Assessment Projects

Time-frame	Ref. #	Quantity	Description	Acquisition Date, FY	Est. Useful Life	Cost Estimate Notes	Comments
Short	34	820 LF	6" 200 PSI PVC Pipeline (Unit VII)	1978	40	\$82,000 in 2022 + inflation - est. 5% annually	Pipeline, valves & connections: U7 from Hunolt to O'Rorey's Tee to Pomo Lake Dr. sub-feed from - buried with high voltage lines.
Short	54	1 Ea.	Tank 0 - 10,000 Gal. Concrete A.G. Tank	1983	40	Tank #5=\$97K + inflation - est. 5% annually	10,000 gal ferro cement tank has numerous cracks concrete roof has limited strength. Needs replacement tank.
Mid	35	1327 LF	6" 200 PSI PVC Pipeline (Unit VII)	1978	40	\$132,700 in 2022 + inflation - est. 5% annually	Pipeline, valves & connections: U5 to Hunolt - thin wall glue joint PVC through open space field.
Long	77	1,200 LF	3" Pipeline, Sch. 80 - From Lot 3 to Tank T3, Unit IX	1989	40	\$120,000 in 2022 + inflation - est. 5% annually	Pipeline, valves & connections: deducted 250 LF of pipeline replaced in Alta Mesa repaving project in ref. #76 - remaining pipeline is leaking.
Long	33	670 LF	6" 200 PSI PVC Pipeline (Unit VII, VIIA, & VIII)	1978	40	\$67,000 in 2022 + inflation - est. 5% annually	Pipeline, valves & connections: South from O'Rorey's loop replacement, across Pomo Creek to Pump Station A at the bottom of Hillcrest.

If the Board Elects to Complete 5 Projects Using 2002 Capital Replacement Funds, the Scope of the 2024 Prop. 218 Project List Might Include the Following:

2024 Proposition 218 Projects (*Amortize \$75,000 for durable equipment and \$47,615 for Prop. 218 proceedings)							
Time-frame	Ref. #	Quantity	Description	Acquisition Date, FY	Est. Useful Life	Cost Estimate Notes	Comments
Short	66	1 Ea.	Tank 3 - 84,000 gal - Bolted Steel on Concrete	2010	40	\$16K in 2022 + inflation - est. 5% annually	Bolted steel tank showing areas of coating damage. Special 2- part paint. exterior needs recoating.
Short	37	800LF	2" 200 PSI PVC Pipeline (Unit VIIA)- O'Rorey's along North side of Pomo	1978	40	\$80K in 2022 + inflation - est. 5% annually	Pipeline, valves & connections: Replace due to numerous leaks and blow-outs.
Mid	84		Water Treatment Plant Filters & Equipment	1985	20	\$55K in 2022 + inflation - est. 5% annually	Replaced failing parts as urgent repairs needed. Entire water plant filter assembly is showing age and needs replacement.
Mid	72	1 Ea.	Tank 4 - 125,000 Concrete Tank - Alta Mesa - Unit IX	1989	40	\$250K in 2022 + inflation - est. 5% annually	Wooden truss structure over tank: inaccessible lower vent screens, deteriorating roof & siding, carpenter ant & termite infestation.
Mid	N1	1 Ea.	New Well A - Easement & Wellhead (Location TBD - connect to existing tank)	New	40	\$50K in 2022 + inflation - est. 5% annually	Expand system capacity to support build-out.
Mid	N2	1 Ea.	New Well A - Electrical, controls, pipeline (Location TBD - connect to existing tank)	New	40	\$99.5K in 2022 + inflation - est. 5% annually	Expand system capacity to support build-out.
Long	N3	1 Ea.	New Well B - Easement & Wellhead	New	40	\$50K in 2022 + inflation - est. 5% annually	Expand system capacity to support build-out.
Long	N4	1 Ea.	New Well B - Electrical, controls, pipeline	New	40	\$99.5K in 2022 + inflation - est. 5% annually	Expand system capacity to support build-out.
Long	N5	1 Ea.	New Tank B - bolted steel on concrete	New	40	\$127K in 2022 + inflation - est. 5% annually	Expand system capacity to support build-out.

Resolution Number 2024-3

Resolution of the Board of the Irish Beach Water District Documenting The Approval of Reinstating the Capital Replacement Portion of the 2002 District-wide Capital Improvement Assessment

WHEREAS, the Irish Beach Water District issued ballots and conducted a properly noticed Public Hearing on the proposed "District-wide Capital Improvement Assessment" on September 14, 2002 in accordance with the notice and provided opportunity for the public to express their views on the assessment and considered all protests to the assessment.

WHEREAS, the Board of Directors of the Irish Beach Water District determined from the tabulation of ballots that there was no majority protest to the "District-wide Capital Improvement Assessment," and approved the levying of the assessment to commence on October 1, 2002 as documented in Resolution 2002-6.

WHEREAS, the Board of Directors of the Irish Beach Water District suspended collection of the Capital Replacement portion of the District-wide Capital Improvement Assessment in 2017 while awaiting the outcome of litigation challenging the Assessment.

WHEREAS, a final judgement was issued by the First District Court of Appeal for Case Number A151867 on November 30, 2021, and a final judgement was issued by the Mendocino Superior Court for case number SC-UK-CV-G-09-0054665-000 on February 26, 2024.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the Capital Replacement portion of the District-wide Capital Improvement Assessment will be reinstated effective with FY 2024 / 2025 at the rate of \$32,197 per year, adjusted annually based on the annual change in the Engineering News Record Construction Cost Index 20 cities average (ENR-CCI) as of January of each succeeding year, with the maximum annual adjustment not to exceed 3%.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District has set the maximum capital replacement cash reserve fund of 10% of the replacement value of the District's assets at \$244,012 in FY 2024/2025. The ceiling will be adjusted annually based on the annual change in the Engineering News Record Construction Cost Index 20 cities average (ENR-CCI) as of January of each succeeding year, with the maximum annual adjustment not to exceed 3%. Moreover, the collection of the Capital Replacement component of the Assessment will be suspended each time the ceiling is reached until such time that Capital Replacement funds are spent on projects.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Directors of the Irish Beach Water District has determined that the list of parcels subject to the Assessment will be updated annually to reflect parcel mergers and use changes that have occurred since the July 2002 publication of Appendix B of the Bartle Wells Associates engineer's report.

The foregoing Resolution No. 2024-3 was considered and adopted as amended by the Directors of the Irish Beach Water District at their Special meeting held March 9, 2024 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Dated _____

Attest: _____

President
Susan Israel

Board Secretary
Heather Hackett

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**OLD BUSINESS: D. DISCUSSION AND OR ACTION: SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION  
& OVERSIGHT.**  
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California Department of Water Resources Small Community Drought Relief Program



Irish Beach Well Activation and Water Tank Restoration Project



**Irish Beach Water District
Agreement Number 4600014753**

**Quarterly Progress Report 6
November 5, 2023 – February 4, 2024**

Irish Beach Well Activation and Water Tanks Restoration Project

Project Description

The purpose of this project is to help the community thrive during the current and future droughts. The Irish Beach Water District (District) serves about 206 homes using surface water from Irish Gulch. Annual stream flows have been dropping due to this drought. To address potential water shortages, the District drilled a new well in a different aquifer than the existing well field. The well has not been equipped and connected to the water system yet. The District also has five water storage tanks of which two failed and were replaced with small temporary tanks prior to this funding award.

This Project includes replacing a temporary polyurethane tank (Tank 5) with an 11,000-gallon epoxy coated steel tank and restoring a damaged 60,000-gallon tank to increase storage capacity. The Project also includes equipping a previously drilled well and connecting it to the existing water system to provide a backup water supply to this community.

Activity Performed

Task 1 – Project Administration

This task includes project administration, invoicing, and reporting.

Task 1.1 – Project administration includes working with DWR to develop and execute the Grant Agreement, administration of the Project including overseeing the budget and schedule, construction management and inspection, making payments to engineers and contractors after inspections and/or approval of work, and other activities related to the completion of the Project. Includes attending weekly/monthly meetings (as needed) with DWR Project Manager.

Task 1.2 – Invoicing includes, preparing and submitting invoices and appropriate backup documentation to the DWR Project Manager describing the work completed and listing the costs incurred during the billing cycle.

Task 1.3 – Reporting includes preparing and submitting progress reports. Prepare quarterly reports and submit them to DWR. Draft Grant Completion Report and submit for DWR comment. Prepare final Grant Completion Report incorporating DWR comments. All reports should be prepared as specified in Exhibit F of this Agreement.

Deliverables: Records retention; Invoices and supporting documents; Quarterly progress reports; Draft Grant completion report; Final Grant completion report.

The following activities were performed during this reporting period:

- The Irish Beach Water District Board of Directors continued to provide oversight for the project budget and construction schedule, as well as payments to engineers and suppliers. The District's ad hoc Grant Committee provided bi-monthly status updates to the full Board of Directors.
- The District continued to post information regarding the status of the projects funded by the DWR grant on its [Facebook page](#). The public has followed the progress of construction projects funded by the Small Community Drought Relief Program, providing additional publicity for State funding.

- The District continued to track receipt of State grant funding and expenditure of project funds in a separate QuickBooks account and retain grant-related documentation in an electronic records retention facility.
- The Irish Beach Water District was named as a defendant in a complaint for declaratory relief and breach of contract in [California Superior Court Case No. 23CV00273](#). Although the litigation does not address grant projects, the issues in question affect the roadway serving the District's facilities, including Tank #5, Well #2, and Tank #2. This complaint is scheduled for a case management conference on September 23, 2023.
- The seventh invoice for the project was submitted on November 6, 2023, and the eighth invoice will be submitted on February 9, 2024.
- The sixth quarterly status report for the project was prepared and submitted on February 9, 2024.

Task 2 – Design, Engineering, and Permitting

Task 2.1 – Design and Engineering Services

This task includes preparing the final design plans, specifications, and cost estimates for replacing the temporary polyurethane tank (Tank 5), restoring the damaged 60,000-gallon tank, and equipping the previously drilled well. This task also includes developing bid documents; preparing Project advertisement and contract documents; advertising and awarding the construction contract; performing construction administration, construction review, and testing; and preparing As-Built Drawings.

Task 2.2 – Permitting

This task includes completing the Environmental Information Form and CEQA documents and obtaining other permits (if needed) and submitting them to the project manager for DWR's approval prior to construction.

Deliverables: Agreement for construction and construction management engineering services; Bid documents; Proof of advertisement; Copy of awarded contracts; Copy of notice to proceed; 50%, 90%, and Final (100%) Construction Plans and Technical Specifications; Engineer's Estimate of Probable Construction Cost; As-Built Drawings; Environmental Information Form; Copies of CEQA Documentation; Copy of all required permits (if necessary).

The following activities were performed during this reporting period:

- The District received a post-treatment water quality report for Well #2 (Task 3-1). Test results indicate that manganese levels are higher than acceptable, so the District will refine the filtering and treatment process before applying for a drinking water permit from the State Water Resources Control Board. Results of the water quality report will be included in a future report.
- The District is seeking quotes for engineering services to provide overall review and certification of the three tasks included in the grant project and anticipates selecting a consultant in the coming weeks.

Task 3 – Construction

Task 3.1 – Tank Replacement

This task includes replacing an existing temporary polyurethane tank (Tank 5) with an 11,000-gallon epoxy-coated bolted steel tank to store the water from an existing well and serve when stream water is unavailable.

Task 3.2 – Well Activation

This task includes equipping a previously drilled well and connecting this well to the existing water system to address the potential water shortage due to the current drought.

Task 3.3 – Tank Restoration

This task includes replacing the containment wooden roof on an existing 60,000-gallon in-ground gunite water tank. This roof reached the end of its useful life in 2020 and was removed.

Deliverables: Construction Schedule; Construction photos; Inspection reports and permit reports as necessary; Water quality sampling report; Well permit; Well Completion Report; Well Evaluation Report; Construction Schedule

The following activities were performed during this reporting period:

- Installation of the ozonator and filtration equipment is complete, as is the chlorination monitoring and injection system at Well #2 (Task 3-2). The District received a post-treatment water quality report on February 9, 2024, which revealed elevated levels of manganese in the well water. Adjustments to the filtering and treatment process will be refined before submitting a second set of post-treatment water samples from Well #2.
- The District is confident that we will be able to resolve the higher than acceptable manganese levels, and anticipates completion of the final milestone, receipt of a drinking water permit, soon. (Task 3-2)
- Site preparations required to support the heavy machinery used in construction of Tank #5 occurred the week of November 20th, and construction of Tank # 5 (Task 3-1) was completed on December 1, 2023. Plumbing and electrical connections between Tank #5, Well #5, and Tank #4 were completed in early December, and repairing the site after trenching for plumbing and electrical connections was completed the week of December 11th. Tank #5 was filled with water and brought online soon thereafter, completing the final milestone for this task.

Construction photos can be found in Attachment 1.

Project Cost

The total budget of this project is \$400,000 and the total invoiced to date is \$391,944.49. The project cost information is provided in Table 1.

The term of this funding agreement began on April 29, 2022, and expires on June 28, 2024

Table 1. Project Costs as of November 4, 2023

Task	Description	Grant Amount, \$	Invoiced to date, \$	Amount Remaining, \$	Percent Invoiced to date
1	Task 1 Project Administration	\$0	\$0	\$0	100%
2	Task 2 Design, Engineering Services, and Planning	\$0	\$0	\$0	100%
3	Task 3 Construction				
	Task 3.1 Tank Replacement	\$127,432	\$119,376.49	\$8,055.51	93.7%
	Task 3.2 Well Activation	\$99,438	\$99,438	\$0	100.0%
	Task 3.3 Tank Restoration	\$173,130	\$173,130	\$0	100.0%
Total		\$400,000	\$364,461.76	\$35,538.24	91.1%

Project Schedule

The project is anticipated to be completed on June 28, 2024

Table 2. Project Schedule as of August 4, 2023

Task	Description	Planned Completion Date	Actual Completion Date
1	Task 1 Project Administration	6/28/2024	In Progress
2	Task 2 Design, Engineering Services, and Planning	6/28/2024	In Progress
3	Task 3 Construction		
	Task 3.1 Tank Replacement	6/28/2024	In Progress
	Task 3.2 Well Activation	6/28/2024	In Progress
	Task 3.3 Tank Restoration	6/28/2024	6/2/2023

Attachment 1 – Construction Photos

Task 3-1 – Tank Replacement: 11,000-gallon bolted steel tank in progress:



Task 3-1 – Tank Replacement: 11,000-gallon bolted steel tank complete:



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**NEW BUSINESS: A. DISCUSSION AND OR ACTION:** REPORT FROM THE LITIGATION COMMITTEE – STATUS OF  
WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-  
0054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867  
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**COMMUNICATIONS AND CORRESPONDENCE**  
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**CONSENT CALENDAR**  
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- A. TREASURER'S REPORT & CHECKS ISSUED
 - B. WATER/STORAGE FACILITIES/CONVEYANCE/LOSS REPORT
 - C. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT
 - D. APPROVAL OF MEETING MINUTES: JANUARY 9, 2024 REGULAR MEETING AND FEBRUARY 24, 2024 SPECIAL MEETING.
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A. TREASURER'S REPORT, CHECKS ISSUED

TREASURER'S CASH STATEMENT

March 9, 2024 Board Meeting

	This period	Last period
	February 2024	January 2024
IBWD Cash and Assets:		
Checking RCU 2/29/2024	\$31,332	\$3,505
Savings RCH 2/29/2024	\$113	
TOTAL CASH ASSETS	\$31,445	\$3,505
Accounts Receivable - Grant	\$63,929	\$124,190
Est. Accounts Receivable -Water Billing Jan/Feb 2024	\$14,401	\$34,804
County Tax Rolls	\$2,113	\$4,696
218 proposal SCI	-\$47,615	-\$47,615
218 proposal SCI, amendment 1	-\$14,185	-\$14,185
cash flow loan from restricted	-\$59,450	\$0
CPA Audit 21/22	-\$8,900	-\$6,000
TOTAL OTHER ASSETS	-\$49,707	\$95,890
TOTAL UNRESTRICTED ASSETS	-\$18,262	\$99,395
Emergency Response Augmentation- current year	\$39,833	\$0
> 40 Year Capital Replacement	\$101,613	\$93,889
cash flow loan to operating	\$59,450	\$0
(5 yr loan recv from restricted funds to oper pmt 4,5)	\$0	\$7,300
	\$161,063	\$101,189
AWDF/Mallo Pass	\$445,641	\$431,465
TOTAL RESTRICTED ASSETS	\$646,536	\$532,654
TOTAL ASSETS	\$628,274	\$632,049

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
105.10 Cash in Bank - RCU						
12/13/2023	Check	ACH	Solid Waste of Willits, Inc	RCU Bill Pay #9381	R	-65.14
				RCU bill pay		65.14
12/13/2023	Check	ACH	Solid Waste of Willits, Inc	RCU Bill Pay #9389	R	-12.92
				RCU bill pay		12.92
12/15/2023	Check		Employment Development Department	October PR' Paid in November 2023	R	-108.90
				EFT for October Hours, November Taxes		-19.63
				EFT for October Hours, November Taxes		-1.31
				EFT for October Hours, November Taxes		-82.91
				EFT for October Hours, November Taxes		-5.05
12/15/2023	Check	EFTPS		Fed P/R taxes Ocotber '23 PR Paid in November	R	-1,688.46
				10/23 hours IBWD Fed Payroll taxes		-1,142.38
				10/23 hours IBWD Fed Payroll taxes		-267.17
				10/23 hours IBWD Fed Payroll taxes		-278.91
12/15/2023	Bill Payment (Check)	ACH	Patricia Schwindt, CPA		R	-179.47
						-179.47
12/15/2023	Check	ACH	S&B Market	November Statement	R	-39.34
				Key Duplicates (8)		17.17
				Misc Paint Supplies & Misc Hardware		22.17
12/21/2023	Check	ACH	Thompson's PortaSeptic Service	Invoice# 18613 was for \$155 & Invoice#18794 was for \$80. The \$5 difference comes from back in 2022.	R	-155.00
				RCU Bill Pay		80.00
				RCU Bill Pay		75.00
12/22/2023	Bill Payment (Check)	12617	Brant V. O'Dell		R	-50.00
						-50.00
12/22/2023	Bill Payment (Check)	12618	Mendocino County Auditor-Controller		R	-631.22
						-631.22
12/22/2023	Bill Payment (Check)	12619	Calif Dept Tax and Fee Admin		R	-358.32

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-358.32
12/22/2023	Bill Payment (Check)	12620	State Water Resources Control Board	Inv# WD-0229461 Facility ID# 1B80023OMEN	R	-1,873.00
						-1,873.00
12/26/2023	Check	ACH	PG&E	3053827187-2 ACH 1009543748 Statement date 12/23 statement 1009543856 Statement date 12/23 statement 1009543857 Statement date 12/23 statement 1008686042 Statement 12/23 statement	R	-303.99 28.07 184.91 80.83 10.18
12/26/2023	Bill Payment (Check)	ACH	Brelje & Race		R	-135.00 -135.00
12/27/2023	Bill Payment (Check)	ACH	Greenwood Aggregates Inc		R	-321.37 -321.37
12/27/2023	Bill Payment (Check)	ACH	Snipes Specialities		R	-686.00 -686.00
12/31/2023	Check	ACH	Redwood Credit Union	Harland Clarke Check Stock New Check Stock - Harland Clarke	R	-404.79 404.79
01/02/2024	Check	ACH	National Storage Tank, INC.	Invoice#23 - 061 - F% 15.38'x13.00' Flat Panel Carbon Bolted Steel Storage Tank - Final Payment Freight / Shipping State Sales Tax	R	- 17,277.51 14,594.95 2,200.00 482.56
01/02/2024	Check	ACH	PG&E	3053827187-2 ACH 1009543748 Statement date 12/23 statement 1009543856 Statement date 12/23 statement 1009543857 Statement date 12/23 statement 1008686042 Statement 12/23 statement PG&E Delivery Charges Sonoma Clean Power Charges	R	-405.46 28.07 184.91 80.83 10.18 71.23 30.24
01/03/2024	Bill Payment	ACH	Mendocino		R	-40.00

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)		Community Network			-40.00
01/03/2024	Check	ACH	PG&E	3611003632-8 Hillcrest / ACH	R	-74.32
				3611003632-8 Hillcrest Statement date 12/15/23		74.32
				Statement		
01/05/2024	Bill Payment (Check)	12610	A.K. Lewis	Invoice#6	R	-40.50
						-40.50
01/05/2024	Bill Payment (Check)	12611	A.K. Lewis	Invoice#7	R	-840.00
						-840.00
01/05/2024	Check	12635	Charles L. Acker	Dec 23 payroll paid Jan 5, 2024 jm	R	-2,692.46
				Dec 23 payroll		3,104.75
				Dec 23 payroll		65.50
				Dec 23 payroll		102.98
				Dec 23 payroll		100.00
				Dec 23 payroll		192.49
				Dec 23 payroll		45.02
				Dec 23 payroll		3.15
				Dec 23 payroll		34.15
01/05/2024	Check	12636	Robert J. Dial	Dec23 payroll paid 1/5/24 processed by Schwindt CPA. Posted by jm	R	-1,416.74
				Dec23 payroll paid Jan 5, 24		1,527.96
				Dec23 payroll paid Jan 5, 24		65.50
				Dec23 payroll paid Jan 5, 24		31.13
				Dec23 payroll paid Jan 5, 24		94.73
				Dec23 payroll paid Jan 5, 24		22.16
				Dec23 payroll paid Jan 5, 24		16.81
				Dec23 payroll paid Jan 5, 24		11.89
01/05/2024	Check	12637	Allen Erwin	Dec 23 payroll paid Jan 5, 23 processed by Schwindt CPA, posted jm	R	-510.03
				Dec 23 payroll paid Jan 5, 24		580.32
				Dec 23 payroll paid Jan 5, 24		10.48
				Dec 23 payroll paid Jan 5, 24		30.00
				Dec 23 payroll paid Jan 5, 24		35.98
				Dec 23 payroll paid Jan 5, 24		8.41
				Dec 23 payroll paid Jan 5, 24		6.38

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
01/05/2024	Check	12638	Khadine Forbes	Dec 23 payroll paid 01/05/24 processed by Schwindt CPA posted jm	R	-2,538.09
				Dec 23 payroll paid Jan 5, 23		1,981.66
				Dec 23 payroll paid Jan 5, 23		26.20
				Dec 23 payroll paid Jan 5, 23		564.27
				Dec 23 payroll paid Jan 5, 23		214.96
				Dec 23 payroll paid Jan 5, 23		0.00
				Dec 23 payroll paid Jan 5, 23		171.18
				Dec 23 payroll paid Jan 5, 23		40.03
				Dec 23 payroll paid Jan 5, 23		30.37
				Dec 23 payroll paid Jan 5, 23		7.42
01/05/2024	Check	12639	Annette Fromwiller	Dec payroll paid 01/05/24 jm	R	-711.05
				Dec payroll paid 01/05/24		779.23
				Dec payroll paid 01/05/24		48.31
				Dec payroll paid 01/05/24		11.30
				Dec payroll paid 01/05/24		8.57
01/05/2024	Check	12641	Brant V. O'Dell	Dec 23 Payroll PAID 1/5/24 jm	R	-1,104.20
				Dec 2024 payroll		1,195.72
				Dec 2024 payroll		13.10
				Dec 2024 payroll		74.13
				Dec 2024 payroll		17.34
				Dec 2024 payroll		13.15
01/05/2024	Check	12640	Malm, Eric	Dec 23 payroll paid 01/05/2024 jm	R	-1,114.68
				Dec 23 payroll paid 1/5/2023		1,051.83
				Dec 23 payroll paid 1/5/2023		174.23
				Dec 23 payroll paid 1/5/2023		19.35
				Dec 23 payroll paid 1/5/2023		65.21
				Dec 23 payroll paid 1/5/2023		15.25
				Dec 23 payroll paid 1/5/2023		11.57
01/05/2024	Bill Payment (Check)	ACH	CSDA		R	-1,244.00
						-1,244.00
01/05/2024	Check	ACH	APS	Monthly Charge for GovCard payment Monthly Fee	R	-25.00
						25.00
01/05/2024	Check	ACH	S&B Market	December Statement	R	-274.74
				Paper Towels & Misc Hardware		10.67
				Misc Hardware		35.66
				Misc Hardware		19.18

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				Plumbing - 60 feet of 2" sch 80 PVC pipe		209.23
01/09/2024	Bill Payment (Check)	12621	Matthew L. Emrick		R	-5,577.00
						-5,577.00
01/09/2024	Bill Payment (Check)	12622	State Water Resources Control Board	Inv#SM-1044259 System#2310012	R	-2,068.24
						-2,068.24
01/09/2024	Bill Payment (Check)	12623	County of Mendocino - Clerk- Recorder	Inv#2023/24-2	R	-396.00
						-396.00
01/10/2024	Bill Payment (Check)	ACH	Capital One, F.S.B		R	-4,737.04
						-4,737.04
01/10/2024	Bill Payment (Check)	ACH	Nationwide		R	-109.00
						-109.00
01/10/2024	Bill Payment (Check)	ACH	AmeriGas		R	-152.73
						-152.73
01/12/2024	Check	ACH	Thompson's PortaSeptic Service	Invoice# 18976	R	-80.00
				Septic Servicing - Billpay		80.00
01/16/2024	Check	ACH	Solid Waste of Willits, Inc	RCU Bill Pay #9390 & 9404	R	-79.06
				Garbage Service - Billpay		71.60
				Garbage Service - Billpay		7.46
01/16/2024	Check		Employment Development Department	November PR' Paid in December 2023	R	-101.79
				EFT for November Hours, December Taxes		-18.16
				EFT for November Hours, December Taxes		-1.21
				EFT for November Hours, December Taxes		-77.37
				EFT for November Hours, December Taxes		-5.05
01/16/2024	Check	EFTPS		Fed P/R taxes- November'23 PR Paid in December	R	-1,575.18

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				11/23 hours IBWD Fed Payroll taxes		-1,065.89
				11/23 hours IBWD Fed Payroll taxes		-249.28
				11/23 hours IBWD Fed Payroll taxes		-260.01
01/17/2024	Bill Payment (Check)	ACH	Greenwood Aggregates Inc		R	-609.57
						-609.57
01/22/2024	Bill Payment (Check)	ACH	Brelje & Race		R	-93.00
						-93.00
01/26/2024	Bill Payment (Check)	ACH	Mendocino Community Network		R	-40.00
						-40.00
01/30/2024	Bill Payment (Check)	12624	RJ Dial			-20.94
						-20.94
02/02/2024	Bill Payment (Check)	12625	Matthew L. Emrick			-6,610.50
						-6,610.50
02/02/2024	Bill Payment (Check)	12628	Rio's Water Service			-240.00
						-240.00
02/06/2024	Check	12642	Charles L. Acker	Jan 24 payroll paid Feb 6, 2024 Jm		-4,739.78
				Jan 24 payroll		3,104.75
				Jan 24 payroll		2,653.15
				Jan 24 payroll		67.00
				Jan 24 payroll		403.28
				Jan 24 payroll		100.00
				Jan 24 payroll		356.99
				Jan 24 payroll		83.49
				Jan 24 payroll		78.02
				Jan 24 payroll		63.34
02/06/2024	Check	12643	Paul DeVaul	To post payroll processed by Schwindt CPA		-1,022.23
				Jan 24 paid 2/6/24. jm		
				Jan 24 payroll paid 2/6/24		437.41
				Jan 24 payroll paid 2/6/24		30.82
				Jan 24 payroll paid 2/6/24		649.06

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				Jan 24 payroll paid 2/6/24		67.36
				Jan 24 payroll paid 2/6/24		15.75
				Jan 24 payroll paid 2/6/24		11.95
02/06/2024	Check	12644	RJ Dial	To post Jan 24 payroll paid 2/6/24. jm		-1,771.20
				Jan 24 payroll paid 2/6/24		1,442.28
				Jan 24 payroll paid 2/6/24		571.20
				Jan 24 payroll paid 2/6/24		30.82
				Jan 24 payroll paid 2/6/24		79.68
				Jan 24 payroll paid 2/6/24		124.84
				Jan 24 payroll paid 2/6/24		29.20
				Jan 24 payroll paid 2/6/24		17.23
				Jan 24 payroll paid 2/6/24		22.15
02/06/2024	Check	12645	Allen Erwin	Dec 23 payroll paidJan 5, 23 processed by Schwindt CPA, posted jm		-196.00
				Jan 24 payroll paid Feb 6, 24		241.80
				Jan 24 payroll paid Feb 6, 24		5.36
				Jan 24 payroll paid Feb 6, 24		30.00
				Jan 24 payroll paid Feb 6, 24		14.99
				Jan 24 payroll paid Feb 6, 24		3.51
				Jan 24 payroll paid Feb 6, 24		2.66
02/06/2024	Check	12646	Khadine Forbes	Jan24 payroll paid 02/06/24 processed by Schwindt CPA posted jm		-1,891.84
				Jan 24 payroll paid Feb 6, 23		2,015.25
				Jan 24 payroll paid Feb 6, 23		52.93
				Jan 24 payroll paid Feb 6, 23		
				Jan 24 payroll paid Feb 6, 23		
				Jan 24 payroll paid Feb 6, 23		124.95
				Jan 24 payroll paid Feb 6, 23		29.22
				Jan 24 payroll paid Feb 6, 23		22.17
				Jan 24 payroll paid Feb 6, 23		
02/06/2024	Check	12647	Annette Fromwiller	Jan 24payroll paid 02/06/24 jm		-612.97
				Jan 24 payroll paid 02/06/24		671.75
				Jan 24 payroll paid 02/06/24		41.65
				Jan 24 payroll paid 02/06/24		9.74
				Jan 24 payroll paid 02/06/24		7.39
02/06/2024	Check	12648	Malm, Eric	Jan2024 payroll paid 02/05/2023 jm		-1,022.89
				Jan 24 payroll paid 2/6/2024		943.02
				Jan 24 payroll paid 2/6/2024		170.85

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				Jan 24 payroll paid 2/6/2024		8.47
				Jan 24 payroll paid 2/6/2024		58.47
				Jan 24 payroll paid 2/6/2024		13.67
				Jan 24 payroll paid 2/6/2024		10.37
02/06/2024	Check	12649	Judy A. Murray	Jan 24 payroll paid 02/06/2024jm		-490.38
				Jan 24 payroll paid 02/06/2024.		537.40
				Jan 24 payroll paid 02/06/2024.		33.32
				Jan 24 payroll paid 02/06/2024.		7.79
				Jan 24 payroll paid 02/06/2024.		5.91
02/06/2024	Check	12650	Brant V. O'Dell	Dec 23 Payroll PAID 1/5/'24 jm		-1,638.13
				Jan Payroll paid 2/6/24		1,652.51
				Jan Payroll paid 2/6/24		134.00
				Jan Payroll paid 2/6/24		3.78
				Jan Payroll paid 2/6/24		102.46
				Jan Payroll paid 2/6/24		23.96
				Jan Payroll paid 2/6/24		18.18
02/06/2024	Check	13250	Rio J. Russell	Jan 24 payroll paid 2/6/24 posted jm		-1,073.24
				Jan 24 payroll paid 2/6/24		1,182.28
				Jan 24 payroll paid 2/6/24		26.80
				Jan 24 payroll paid 2/6/24		32.39
				Jan 24 payroll paid 2/6/24		73.30
				Jan 24 payroll paid 2/6/24		17.14
				Jan 24 payroll paid 2/6/24		13.01
02/09/2024	Bill Payment (Check)	12629	Brant V. O'Dell			-70.00
						-70.00
02/09/2024	Bill Payment (Check)	12901	SCI Consulting Group			-2,177.50
						-2,177.50
02/09/2024	Bill Payment (Check)	12902	SCI Consulting Group			-1,560.00
						-1,560.00
02/09/2024	Bill Payment (Check)	12903	USA Bluebook			-1,491.78
						-1,491.78
02/09/2024	Bill Payment	12904	USA Bluebook			-64.16

Irish Beach Water District

Check Detail

December 9, 2023 - February 29, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
	(Check)					-64.16
02/27/2024	Bill Payment (Check)	12905	RJ Dial			-120.00
						-120.00
02/27/2024	Bill Payment (Check)	12906	Redwood Coast Fire Protection District			-
						39,832.74
						-
						39,832.74
02/27/2024	Bill Payment (Check)	12907	SDRMA Workers Comp			-1,372.43
						-1,372.43
02/27/2024	Bill Payment (Check)	12908	K. McKee & Company			-95.00
						-95.00
02/29/2024	Bill Payment (Check)	12910	Underground Service Alert			-300.00
						-300.00

A. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.

Irish Beach Water District
P.O. Box 67
Manchester, CA 95459
Operations Report for 3/9/24 meeting

- 1-7 Call from Moores re: failed culverts on Alta Mesa
- 1-9 T5 filling
- 1-16 Brant passes T1 exam
- 1-12 Gravel spread at T5
- 1-23 Check road drainage (Hillcrest) Gate lock replaced.
- 1-25 updating engineer maps 218
- 1-26 contacted engineer Butler – 4 weeks out/ generator failed at T5
Engineer info sent to Butler
- 2-6 Flooded PS B- opened drain. Pump still works. Transfer pump to T2 failed. Ordered new.
- 2-8 zoom meeting
- 2-11 plant restart (weather)
- 2-18 recirc on for chlorine
- 2-19 Cl injection point clogged (fixed)
- 2-23 trouble shoot shut-down alarm
- 2-27 Transfer pump at PS A replaced
- 3-5 recirc on
- 3-5 Installed rebuilt pump at T2
Ozone at T2 failed
Tested temporary replacement

C. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT

Since completing benchmarking discussions with four Water Districts / Community Services Districts, the Committee has drafted revisions to several of the District's existing job descriptions, and is in the process of developing two new job descriptions.

The Committee is mapping key responsibilities to the new / updated job descriptions to ensure coverage for critical District functions, and will make recommendations regarding the organizational structure and job descriptions in the near future.

- D. APPROVAL OF MEETING MINUTES: JANUARY 9, 2024 REGULAR MEETING AND FEBRUARY 24, 2024 SPECIAL MEETING.

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
REGULAR MEETING MINUTES
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, January 13, 2024 at 10:00 A.M. (ZOOM AND IN-PERSON)**

CALL TO ORDER AND ROLL CALL: President Israel called the regular meeting of the Irish Beach Water District Board Meeting to order at 10:02am. Roll call of Directors in attendance: Director Ottoboni, Director Kimsey, Director Hohos, Director Hackett, and President Israel attended in person. Staff attending in person: General Manager Acker, and Staff Assistant Forbes. Staff attending via Zoom: District Counsel Emrick, and Accounting Manager Murray.

PUBLIC INPUT: None

OLD BUSINESS:

- A. **DISCUSSION AND OR ACTION:** SMALL COMMUNITY DROUGHT RELIEF GRANT ADMINISTRATION & OVERSIGHT

Action: The Board accepted General Manager Acker's report that initial testing of the water from Well 2 revealed elevated mineral levels; however, the operations crew completed adjustments to the mini-treatment plant, which should resolve the issues. The District submitted post-treatment water samples in mid-December, and expects results soon. He indicated that National Storage Tank completed construction of Tank #5 the first week of December, and the operations crew finished plumbing and electrical connections between Well #5, Tank #5, and Tank #4 shortly thereafter. General Manager Acker noted that Tank 5 is now filled with water from Well #5. Finally, he explained that the District is soliciting quotes for engineering review and certification of the three grant projects in preparation for submission of the completion report to the State. Staff Assistant Forbes reported that the District is waiting for reimbursement of invoice #7 for approximately \$78,000 and will submit invoice #8 for grant related costs incurred October – December 2023 soon. Director Hackett explained that once the District obtains final engineering certification, we request release of the 10% retention withheld from previous invoices.

- B. **DISCUSSION AND OR ACTION:** PRESENTATION OF POSSIBLE FISCAL YEAR 2023-24 ONE-TIME EXPENSES AND BOARD CONSIDERATION OF THE FISCAL YEAR 2023-24 BUDGET

Action: Director Ottoboni presented an overview of the potential one-time expenses associated with the 2009 Moores v. Irish Beach Water District litigation. He explained the impact of the 2017 trial court judgement on District finances, funding options to cover the costs, as well as the potential refunds to property owners. Director Ottoboni noted that while the financial implications may change slightly as he researches the issues, the overview presentation provides a reasonable estimate of the amount of money that the District will need to raise at the conclusion of litigation. After discussion among the Board and members of the public, Director Ottoboni indicated that he would continue to refine the estimate for one-time funding needs. He reported that litigation expenses will not be included in the FY 2023-2024 budget, which he will present for Board approval at the next meeting. Director Hackett noted that even after removing litigation expenses from the FY 2023-2024 operating budget, the District will face a shortfall of approximately \$28,000. To ensure that the District has sufficient reserve funds to cover the shortfall, she made a motion to direct staff to work with the Treasurer elect to open a new high-yield money market account for reserves and transfer \$67,000 to the new account. Withdrawals from this account to be coordinated with the Treasurer elect before effectuation. Director Hohos seconded the motion, and President Israel called for a vote. The motion passed unanimously.

NEW BUSINESS:

- A. **DISCUSSION AND OR ACTION:** 2023 ELECTION OF OFFICERS TO THE BOARD OF DIRECTORS.

Action: President Israel opened the annual organizational discussion and asked for nominations to the positions of President, Vice President, Secretary and Treasurer to serve during the coming calendar year. Director Hackett nominated

Suzy Israel as Board President, Danielle Hohos as Vice President, Tom Ottoboni as Treasurer, and Mel Kimsey as Director at Large. President Israel nominated Heather Hackett as Secretary and made a motion to elect the slate of officers nominated effective with the close of this meeting. Director Ottoboni verified that the Board Treasurer would be provided support through consultant services, and then seconded the motion. President Israel called for a vote, and the motion passed unanimously.

B. DISCUSSION AND OR ACTION: CONSIDER RESOLUTION 2024-4 UPDATING SIGNATURES FOR REDWOOD CREDIT UNION BANK ACCOUNTS.

Action: The Board accepted Staff Assistant Forbes' report that Redwood Credit Union has updated the requirements for changing access to accounts. She explained that before she can modify the list of individuals with access to District accounts, she will need to present meeting minutes reflecting Board approval of the individuals who are authorized to sign on District accounts and asked the Board to consider Resolution 2024-4. Accounting Manager Murray recommended that Resolution 2024-4 be modified to remove the Accounting Manager and replaced with General Manager Acker. The Board agreed that General Manager Acker's proximity made him more likely to conduct financial transactions, so it made sense to amend the resolution. Director Hackett made a motion to approve resolution 2024-4 as amended to reflect that the Board of Directors of the Irish Beach Water District hereby orders that the following staff and Directors be authorized to sign on District bank accounts:

General Manager, Charles Acker (controlling individual)
Board Treasurer elect, Thomas Ottoboni (controlling individual)
Staff Assistant, Khadine Forbes (authorized signer)
Board President elect, Susan Israel (authorized signer)

President Israel seconded the motion and then called for a vote. The motion passed unanimously.

COMMUNICATIONS AND CORRESPONDENCE: None

CONSENT CALENDAR:

- A. TREASURER'S REPORT, CHECKS ISSUED.
- B. WATER STORAGE FACILITIES/CONVEYANCE LOSS REPORT.
- C. PROPOSITION 218 COMMITTEE REPORT.
- D. ORGANIZATIONAL STRUCTURE COMMITTEE REPORT.
- E. APPROVAL OF MINUTES: NOVEMBER 11, 2023 REGULAR MEETING AND DECEMBER 17, 2023 SPECIAL MEETING.

Action: President Israel made a motion to accept all items included in the Consent Calendar. Director Hackett seconded the motion. President Israel called for a vote, and the motion passed unanimously.

ADJOURNMENT: Motion was made by President Israel, with a second from Director Hackett to adjourn the regular meeting at 11:07am. President Israel called for a vote. The motion passed unanimously, and the meeting then convened into executive closed session.

EXECUTIVE (CLOSED) SESSION

- A. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION:** SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACHWATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-090054665-000; FIRST DISTRICT COURT OF APPEAL NO. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED/ POTENTIAL LITIGATION:** SIGNIFICANT EXPOSURE TO LITIGATION PURSUANT TO PARAGRAPHS (2) OR (3) OF SUBDIVISION (D) OF SECTION 54956.9: (1 POTENTIAL CASE).
- C. **PUBLIC EMPLOYMENT (Govt. Code § 54957): OPERATOR LEVEL 1 AND OPERATOR LEVEL 2**

Action: The executive (closed) session was adjourned at 12:10pm. President Israel reported that the District will amend the Operator Level 1 and Operator Level 2 job descriptions before filling the positions.

Respectfully submitted:

Attest as Presented:

Susan Israel, President
Date: March 9, 2024

Heather Hackett, Secretary of the Board
Date: March 9, 2024

**IRISH BEACH WATER DISTRICT BOARD OF DIRECTORS
SPECIAL MEETING MINUTES
REX DUNNING FIREHOUSE, 15401 FOREST VIEW ROAD, MANCHESTER, CA 95459
Saturday, February 24, 2024 at 9:30 A.M. (ZOOM AND IN-PERSON)**

CALL TO ORDER AND ROLL CALL: Vice President Hohos called the special meeting of the Irish Beach Water District Board Meeting to order at 9:31am. Roll call of Directors in attendance: Director Ottoboni, Director Hohos, Director Hackett, and President Israel attended in person. Director Kimsey attended via Zoom. Staff attending via Zoom: General Manager Acker, Plant Operator Dial, Staff Assistant Forbes, Accounting Manager Murray, and District Counsel Emrick.

PUBLIC INPUT: None

OLD BUSINESS:

A. DISCUSSION AND OR ACTION: UPDATE FROM THE PROP 218 COMMITTEE AND REVIEW OF THE 2002 GREATER THAN 40-YEAR ASSESSMENT FUND.

Action: Director Hackett presented an overview of the potential impact of a final judgement in in Mendocino Superior Court for case number SC-UK-CV-G-09-0054665-000 on the District's current plans for a Proposition 218 initiative. She reminded the Board that in September 2002 the property owners in Irish Beach voted to support a District-wide Capital Improvement Assessment, which commenced on 10/1/2002 and continued through FY 2016. Director Hackett explained that the Capital Replacement fund currently has a balance of \$101,000, and asked the Board to consider if these funds should be used to commence some of the high priority projects identified during preparations for the current Proposition 218 initiative. She also urged the Board to consider reinstating the Capital Replacement portion of the 2002 Assessment, which would yield an annual assessment of approximately \$32,000 by collecting approximately \$70 per year from every parcel, regardless of connection to the water system to fund Capital Replacements.

After a robust discussion by the Board and comments from members of the public, Director Hackett made a motion to direct Prop. 218 Committee to make recommendations for the use of Capital Replacement funds to complete projects identified as part of the current Proposition 218 initiative. Vice President Hohos seconded the motion and then called for a vote. Director Hackett – Aye, Director Hohos – Aye, President Israel – Aye, Director Kimsey – Aye, Director Ottoboni – Aye. The motion passed unanimously. In addition, Director Hackett made a motion to direct the Prop 218 Committee to work with District Counsel Emrick to make recommendations for reinstating the Capital Replacement Assessment in the 2024 / 2025 Tax Year. Vice President Hohos seconded the motion and then called for a vote. Director Hackett – Aye, Director Hohos – Aye, President Israel – Aye, Director Kimsey – Aye, Director Ottoboni – Aye. The motion passed unanimously.

The Board accepted the Committee's report on the status of the current Proposition 218 initiative and reviewed the scope of projects that SCI consulting should consider when making recommendations. After a lengthy discussion by the Board and comments from members of the public, Director Hackett made a motion to direct the Prop 218 Committee to communicate a project scope that includes both improvements to existing facilities and development of new water sources and supporting facilities. President Israel seconded the motion and Vice President Hohos called for a vote. Director Hackett – Aye, Director Hohos – Aye, President Israel – Aye, Director Kimsey – Aye, Director Ottoboni – Aye. The motion passed unanimously.

ADJOURNMENT: Motion was made by Vice President Hohos, with a second from Director Hackett to adjourn the regular meeting at 10:46am. Following a roll-call vote, the motion passed unanimously, and the meeting was adjourned.

Respectfully submitted:

Attest as Presented:

Susan Israel, President
Date: March 9, 2024

Heather Hackett, Secretary of the Board
Date: March 9, 2024

Adjournment of Public Session:

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**EXECUTIVE (CLOSED) SESSION**

- A. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. SC-UK-CV-G-09-0054665-000; First District Court of Appeal No. A151867.
- B. **CONFERENCE WITH LEGAL COUNSEL** – EXISTING LITIGATION: SUBDIVISION (A) OF CALIFORNIA GOVERNMENT CODE §54956.9: WILLIAM H. MOORES ET AL. V. IRISH BEACH WATER DISTRICT, MENDOCINO SUPERIOR COURT NO. 23CV00273

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